

News

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EMPLOYER COSTS FOR EMPLOYEE COMPENSATION—DECEMBER 2004

Employer costs for employee compensation averaged \$25.57 per hour worked in December 2004, the U.S. Department of Labor's Bureau of Labor Statistics reported today. Wages and salaries, which averaged \$18.07, accounted for 70.7 percent of these costs, while benefits, which averaged \$7.50, accounted for the remaining 29.3 percent. (See table 1.) Employer Costs for Employee Compensation, based on the National Compensation Survey, measures employer costs for wages, salaries, and employee benefits for nonfarm private and State and local government workers.

Costs for legally required benefits, including Social Security, Medicare, unemployment insurance, and workers' compensation, averaged \$2.07 per hour (8.1 percent of total compensation). Employer costs for life, health, and disability insurance benefits averaged \$1.99 (7.8 percent); paid leave benefits (vacations, holidays, sick leave, and other leave) averaged \$1.70 (6.6 percent); and retirement and savings benefits averaged \$1.08 (4.2 percent) per hour worked.

Private industry

In December 2004, private industry employer compensation costs averaged \$23.90 per hour worked. Wages and salaries averaged \$17.02 per hour (71.2 percent), while benefits averaged \$6.88 (28.8 percent). Employer costs for paid leave averaged \$1.53 per hour worked (6.4 percent), supplemental pay averaged 66 cents (2.7 percent), insurance benefits averaged \$1.70 (7.1 percent), retirement and savings averaged 88 cents (3.7 percent), and legally required benefits \$2.08 (8.7 percent) per hour worked. (See table 5.)

Legally required benefit costs in private industry

The average cost for legally required benefits was \$2.08 per hour worked in private industry (8.7 percent of total compensation) in December 2004. Included in this amount were employer costs for Social Security and Medicare, Federal and State unemployment insurance, and workers' compensation.

Employer costs for legally required benefits varied by occupation, industry, bargaining status, region, and establishment size. The average cost per hour worked for legally required benefits ranged from \$1.29 per hour worked for service occupations, to \$2.97 per hour for management, professional and related occupations

and natural resources, construction, and maintenance occupations. Sales and office occupations averaged \$1.57 and production, transportation, and material moving occupations, \$2.11 per hour. The proportion of total compensation represented by legally required benefits ranged from 7.1 percent for management, professional, and related workers to 11.0 percent for natural resources, construction, and maintenance workers. (See table 5.)

Employer costs for legally required benefits were higher for union workers, \$2.89 per hour, than for nonunion workers, \$1.98 per hour. As a proportion of total compensation, legally required benefits accounted for 8.8 percent of total compensation for union workers and 8.7 percent for nonunion workers. (See table 5.)

Costs for legally required benefits were higher in goods-producing industries (\$2.71 per hour or 9.6 percent of total compensation) than in service-providing industries (\$1.92 per hour or 8.4 percent of total compensation). Within goods-producing industries, construction averaged \$3.26 per hour worked (11.8 percent) and manufacturing \$2.43 per hour (8.6 percent). Service-providing industries ranged from \$1.20 per hour for the leisure and hospitality industry (11.4 percent) to \$2.46 for the information industry (7.2 percent). (See table 6.)

Among the four regions, employer costs for legally required benefits ranged from \$1.81 in the South to \$2.42 in the West. Legally required benefit costs were \$2.01 in the Midwest and \$2.26 in the Northeast. Within the nine census divisions, costs for legally required benefits ranged from \$1.76 in the East South Central and \$1.77 in the West South Central divisions, respectively, to \$2.62 in the Pacific division. (See table 7.)

Legally required benefit costs increased in average dollar amount per hour with establishment size: \$1.90 in establishments with fewer than 100 employees; and \$2.29 in establishments with 100 employees or more. Conversely, legally required costs decreased as a proportion of total compensation with establishment size. Legally required costs in establishments with fewer than 50 employees averaged 9.6 percent; and in establishments with 500 workers or more, 7.4 percent of total compensation. (See table 8.)

Paid leave benefit costs in private industry

Employer costs for paid leave benefits were highest for management, professional, and related occupations, \$3.29 per hour, or 7.9 percent of total compensation. Costs were lowest among service occupations, 49 cents or 4.1 percent of total compensation. (See table 5.) Included in this amount were employer costs for vacations, holidays, sick leave, and other leave, such as personal leave, jury duty leave, military leave, and funeral leave.

Employer costs for paid leave benefits averaged \$2.23 per hour for union workers, significantly higher than the \$1.45 per hour average for nonunion workers. (See table 5.)

Paid leave costs in goods-producing industries were \$1.70 per hour (6.1 percent of total compensation), compared with \$1.49 (6.5 percent of total compensation) for service-providing industries in December 2004. (See table 6.)

Among the nine census divisions, paid leave costs ranged from \$1.18 in the East South Central division to \$1.93 in the Middle Atlantic division. (See table 7.)

Paid leave benefit costs increased, both in average dollar amount and as a proportion of total compensation, with establishment size. Establishments with fewer than 100 workers averaged \$1.06 per hour (5.3 percent); and those with 100 workers or more averaged \$2.10 per hour (7.3 percent). (See table 8.)

Relative importance of employer costs for employee compensation, December 2004

Compensation component	Civilian workers	State and local government	Private industry
Wages and salaries	70.7%	68.6%	71.2%
Benefits	29.3	31.4	28.8
Paid leave	6.6	7.6	6.4
Supplemental pay	2.4	0.9	2.7
Insurance	7.8	10.5	7.1
Health benefits	7.3	10.1	6.6
Retirement & savings	4.2	6.5	3.7
Defined benefit	2.6	5.8	1.8
Defined contribution	1.6	0.7	1.8
Legally required	8.1	5.9	8.7
Other benefits	0.2	0.2	0.2

Employer costs per hour worked for paid leave and legally required benefits, private industry, by occupational category, December 2004

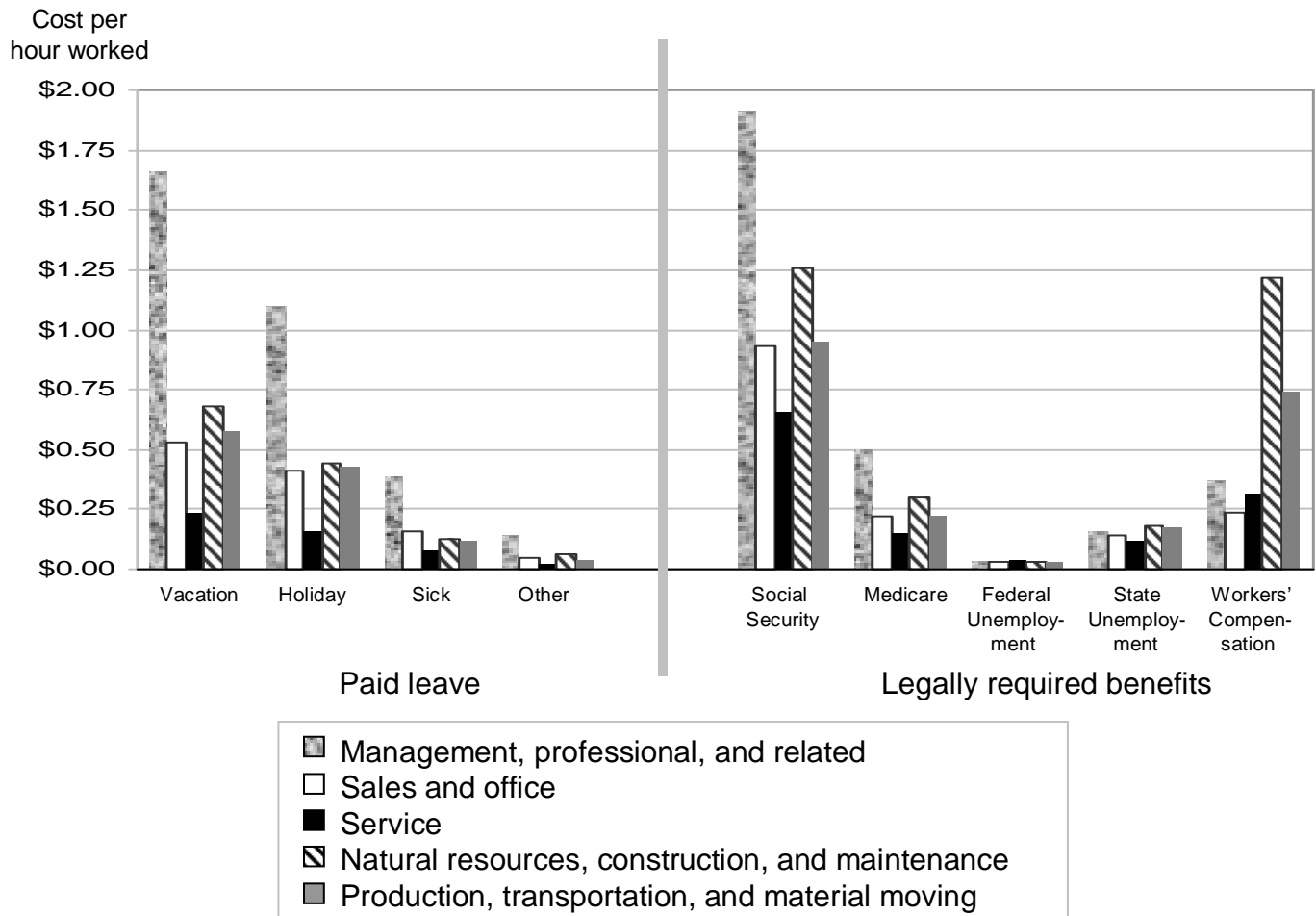


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Table 1. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Civilian workers, by major occupational and industry group, December 2004

Compensation component	Occupational group							
	All workers ¹		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$25.57	100.0	\$41.91	100.0	\$19.39	100.0	\$14.26	100.0
Wages and salaries	18.07	70.7	30.11	71.9	13.96	72.0	10.23	71.7
Total benefits	7.50	29.3	11.80	28.1	5.44	28.0	4.03	28.3
Paid leave	1.70	6.6	3.17	7.6	1.23	6.4	.80	5.6
Vacation .....	.78	3.1	1.42	3.4	.56	2.9	.37	2.6
Holiday .....	.58	2.3	1.06	2.5	.43	2.2	.26	1.8
Sick .....	.25	1.0	.51	1.2	.18	.9	.14	.9
Other .....	.09	.3	.17	.4	.06	.3	.04	.3
Supplemental pay .....	.60	2.4	.91	2.2	.38	2.0	.24	1.7
Overtime and premium ⁴ .....	.22	.9	.11	.3	.11	.6	.13	.9
Shift differentials .....	.06	.2	.08	.2	.02	.1	.05	.3
Nonproduction bonuses .....	.32	1.3	.71	1.7	.25	1.3	.06	.4
Insurance	1.99	7.8	2.93	7.0	1.62	8.4	1.11	7.8
Life .....	.04	.2	.08	.2	.03	.2	.02	.1
Health	1.87	7.3	2.72	6.5	1.53	7.9	1.06	7.4
Short-term disability .....	.04	.2	.06	.1	.03	.2	.02	.2
Long-term disability .....	.03	.1	.07	.2	.03	.1	(⁵)	(⁶)
Retirement and savings	1.08	4.2	1.92	4.6	.61	3.1	.53	3.7
Defined benefit .....	.67	2.6	1.11	2.7	.29	1.5	.41	2.9
Defined contribution .....	.41	1.6	.80	1.9	.31	1.6	.12	.8
Legally required benefits	2.07	8.1	2.79	6.7	1.57	8.1	1.35	9.5
Social Security and Medicare	1.44	5.6	2.28	5.4	1.16	6.0	.85	5.9
Social Security ⁷	1.15	4.5	1.79	4.3	.93	4.8	.68	4.7
Medicare .....	.29	1.1	.49	1.2	.23	1.2	.17	1.2
Federal unemployment insurance .....	.03	.1	.02	.1	.03	.2	.03	.2
State unemployment insurance .....	.14	.5	.13	.3	.14	.7	.11	.8
Workers' compensation .....	.46	1.8	.36	.9	.25	1.3	.36	2.5
Other benefits ⁸ .....	.04	.2	.07	.2	.03	.1	(⁵)	(⁶)

See footnotes at end of table.

Table 1. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Civilian workers, by major occupational and industry group, December 2004 — Continued

Compensation component	Occupational group				Industry group			
	Natural resources, construction, and maintenance		Production, transportation, and material moving		Goods-producing ²		Service-providing ³	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$27.16	100.0	\$21.08	100.0	\$28.10	100.0	\$25.05	100.0
Wages and salaries	18.42	67.8	13.92	66.0	18.50	65.8	17.99	71.8
Total benefits	8.74	32.2	7.16	34.0	9.60	34.2	7.07	28.2
Paid leave	1.44	5.3	1.23	5.8	1.71	6.1	1.70	6.8
Vacation .....	.73	2.7	.60	2.8	.88	3.1	.76	3.0
Holiday .....	.48	1.8	.45	2.1	.62	2.2	.57	2.3
Sick .....	.16	.6	.14	.7	.14	.5	.28	1.1
Other .....	.07	.3	.05	.2	.07	.3	.09	.3
Supplemental pay .....	.84	3.1	.76	3.6	1.17	4.2	.49	1.9
Overtime and premium ⁴ .....	.62	2.3	.49	2.3	.58	2.1	.15	.6
Shift differentials .....	.04	.2	.09	.4	.08	.3	.05	.2
Nonproduction bonuses .....	.19	.7	.18	.8	.51	1.8	.28	1.1
Insurance	2.18	8.0	2.01	9.5	2.40	8.5	1.91	7.6
Life .....	.04	.2	.04	.2	.06	.2	.04	.2
Health	2.06	7.6	1.89	9.0	2.24	8.0	1.80	7.2
Short-term disability .....	.05	.2	.06	.3	.07	.2	.04	.2
Long-term disability .....	.02	.1	.02	.1	.03	.1	.03	.1
Retirement and savings	1.34	4.9	1.01	4.8	1.54	5.5	.99	4.0
Defined benefit .....	.93	3.4	.73	3.5	1.04	3.7	.60	2.4
Defined contribution .....	.41	1.5	.28	1.3	.50	1.8	.39	1.6
Legally required benefits	2.90	10.7	2.10	10.0	2.69	9.6	1.95	7.8
Social Security and Medicare	1.54	5.7	1.18	5.6	1.58	5.6	1.42	5.7
Social Security ⁷	1.24	4.6	.95	4.5	1.27	4.5	1.12	4.5
Medicare .....	.30	1.1	.23	1.1	.31	1.1	.29	1.2
Federal unemployment insurance .....	.03	.1	.03	.1	.03	.1	.03	.1
State unemployment insurance .....	.16	.6	.16	.8	.19	.7	.13	.5
Workers' compensation	1.17	4.3	.73	3.5	.89	3.2	.38	1.5
Other benefits ⁸ .....	.04	.1	.05	.2	.08	.3	.03	.1

¹ Includes workers in the private nonfarm economy excluding households and the public sector excluding the Federal government.

² Includes mining, construction, and manufacturing. The agriculture, forestry, farming, and hunting sector is excluded.

³ Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

⁴ Includes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

⁵ Cost per hour worked is \$0.01 or less.

⁶ Less than .05 percent.

⁷ Comprises the Old-Age, Survivors, and Disability Insurance (OASDI) program.

⁸ Includes severance pay and supplemental unemployment benefits.

Note: The sum of individual items may not equal totals due to rounding.

Table 2. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Civilian workers, by occupational and industry group, December 2004

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits ¹
Cost per hour worked									
Civilian workers ²	\$25.57	\$18.07	\$7.50	\$1.70	\$0.60	\$1.99	\$1.08	\$2.07	\$0.04
Occupational group									
Management, professional, and related	41.91	30.11	11.80	3.17	.91	2.93	1.92	2.79	.07
Management, business, and financial	46.41	32.80	13.62	3.90	1.57	2.94	2.07	3.02	.11
Professional and related	39.86	28.89	10.97	2.84	.61	2.92	1.84	2.69	.06
Teachers ³	45.22	33.90	11.32	2.29	.11	3.63	2.58	2.65	.06
Primary, secondary, and special education school teachers	43.41	32.07	11.34	2.28	.11	3.99	2.49	2.38	.08
Registered nurses	38.63	27.48	11.15	3.17	1.27	2.38	1.33	2.97	.02
Sales and office	19.39	13.96	5.44	1.23	.38	1.62	.61	1.57	.03
Sales and related	17.94	13.75	4.19	.86	.36	.98	.39	1.58	(⁴)
Office and administrative support	20.26	14.08	6.18	1.46	.39	2.00	.73	1.56	.03
Service	14.26	10.23	4.03	.80	.24	1.11	.53	1.35	(⁴)
Natural resources, construction, and maintenance	27.16	18.42	8.74	1.44	.84	2.18	1.34	2.90	.04
Construction and extraction	27.38	18.52	8.86	1.06	.82	2.13	1.60	3.23	.03
Installation, maintenance, and repair	27.20	18.49	8.71	1.91	.89	2.26	1.06	2.53	.05
Production, transportation, and material moving	21.08	13.92	7.16	1.23	.76	2.01	1.01	2.10	.05
Production	21.89	14.14	7.75	1.38	.97	2.10	1.11	2.10	.08
Transportation and material moving	20.26	13.70	6.56	1.08	.55	1.91	.90	2.10	.02
Industry group									
Education and health services	30.24	21.84	8.40	2.08	.33	2.59	1.31	2.07	.02
Educational services	36.77	26.65	10.12	2.30	.13	3.44	2.02	2.19	.04
Elementary and secondary schools	36.16	26.13	10.02	2.05	.12	3.76	1.99	2.04	.06
Junior colleges, colleges, and universities	39.69	28.72	10.98	2.96	.15	3.08	2.30	2.47	(⁴)
Health care and social assistance	24.73	17.78	6.95	1.90	.50	1.87	.71	1.96	(⁴)
Hospitals	29.96	20.64	9.32	2.57	.83	2.59	1.09	2.23	.02
Percent of total compensation									
Civilian workers ²	100.0	70.7	29.3	6.6	2.4	7.8	4.2	8.1	0.2
Occupational group									
Management, professional, and related	100.0	71.9	28.1	7.6	2.2	7.0	4.6	6.7	.2
Management, business, and financial	100.0	70.7	29.3	8.4	3.4	6.3	4.5	6.5	.2
Professional and related	100.0	72.5	27.5	7.1	1.5	7.3	4.6	6.7	.1
Teachers ³	100.0	75.0	25.0	5.1	.2	8.0	5.7	5.9	.1
Primary, secondary, and special education school teachers	100.0	73.9	26.1	5.3	.3	9.2	5.7	5.5	.2
Registered nurses	100.0	71.1	28.9	8.2	3.3	6.2	3.4	7.7	.1
Sales and office	100.0	72.0	28.0	6.4	2.0	8.4	3.1	8.1	.1
Sales and related	100.0	76.6	23.4	4.8	2.0	5.5	2.2	8.8	(⁵)
Office and administrative support	100.0	69.5	30.5	7.2	1.9	9.9	3.6	7.7	.2
Service	100.0	71.7	28.3	5.6	1.7	7.8	3.7	9.5	(⁵)
Natural resources, construction, and maintenance	100.0	67.8	32.2	5.3	3.1	8.0	4.9	10.7	.1
Construction and extraction	100.0	67.6	32.4	3.9	3.0	7.8	5.9	11.8	.1
Installation, maintenance, and repair	100.0	68.0	32.0	7.0	3.3	8.3	3.9	9.3	.2
Production, transportation, and material moving	100.0	66.0	34.0	5.8	3.6	9.5	4.8	10.0	.2
Production	100.0	64.6	35.4	6.3	4.4	9.6	5.1	9.6	.4
Transportation and material moving	100.0	67.6	32.4	5.3	2.7	9.4	4.5	10.4	.1
Industry group									
Education and health services	100.0	72.2	27.8	6.9	1.1	8.6	4.3	6.8	.1
Educational services	100.0	72.5	27.5	6.2	.4	9.4	5.5	6.0	.1
Elementary and secondary schools	100.0	72.3	27.7	5.7	.3	10.4	5.5	5.6	.2
Junior colleges, colleges, and universities	100.0	72.3	27.7	7.5	.4	7.8	5.8	6.2	(⁵)
Health care and social assistance	100.0	71.9	28.1	7.7	2.0	7.6	2.9	7.9	(⁵)
Hospitals	100.0	68.9	31.1	8.6	2.8	8.6	3.6	7.4	.1

¹ Includes severance pay and supplemental unemployment benefits.² Includes workers in the private nonfarm economy excluding households and the public sector excluding the Federal government.³ Includes postsecondary teachers; primary, secondary, and special education teachers; and other teachers and instructors.⁴ Cost per hour worked is \$0.01 or less.⁵ Less than .05 percent.

Note: The sum of individual items may not equal totals due to rounding.

Table 3. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: State and local government workers, by major occupational and industry group, December 2004

Compensation component	Occupational group ¹								Industry group	
	All workers		Management, professional, and related		Sales and office		Service		Service-providing ²	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$35.16	100.0	\$42.87	100.0	\$24.06	100.0	\$26.61	100.0	\$35.32	100.0
Wages and salaries	24.10	68.6	30.71	71.6	15.26	63.4	16.58	62.3	24.25	68.7
Total benefits	11.05	31.4	12.16	28.4	8.80	36.6	10.04	37.7	11.07	31.3
Paid leave	2.66	7.6	2.88	6.7	2.28	9.5	2.40	9.0	2.67	7.5
Vacation .....	.92	2.6	.83	1.9	.92	3.8	1.03	3.9	.92	2.6
Holiday .....	.89	2.5	.98	2.3	.75	3.1	.78	2.9	.89	2.5
Sick .....	.65	1.9	.81	1.9	.47	2.0	.43	1.6	.65	1.9
Other .....	.20	.6	.25	.6	.13	.6	.16	.6	.21	.6
Supplemental pay .....	.31	.9	.19	.4	.17	.7	.60	2.3	.31	.9
Overtime and premium ³ .....	.14	.4	.04	.1	.07	.3	.32	1.2	.14	.4
Shift differentials .....	.07	.2	.05	.1	.02	.1	.14	.5	.07	.2
Nonproduction bonuses .....	.10	.3	.10	.2	.07	.3	.14	.5	.10	.3
Insurance	3.68	10.5	4.05	9.5	3.40	14.1	2.98	11.2	3.69	10.4
Life .....	.06	.2	.07	.2	.05	.2	.04	.1	.06	.2
Health	3.55	10.1	3.91	9.1	3.30	13.7	2.85	10.7	3.56	10.1
Short-term disability .....	.03	.1	.02	.1	.02	.1	.07	.2	.03	.1
Long-term disability .....	.04	.1	.05	.1	.03	.1	.03	.1	.04	.1
Retirement and savings	2.28	6.5	2.62	6.1	1.41	5.9	2.31	8.7	2.29	6.5
Defined benefit	2.02	5.8	2.29	5.3	1.25	5.2	2.17	8.1	2.03	5.7
Defined contribution .....	.26	.7	.33	.8	.15	.6	.15	.5	.26	.7
Legally required benefits	2.06	5.9	2.37	5.5	1.52	6.3	1.69	6.3	2.06	5.8
Social Security and Medicare	1.58	4.5	1.97	4.6	1.16	4.8	1.03	3.9	1.59	4.5
Social Security ⁴	1.22	3.5	1.51	3.5	.92	3.8	.78	2.9	1.22	3.5
Medicare .....	.36	1.0	.46	1.1	.24	1.0	.25	.9	.37	1.0
Federal unemployment insurance	(⁵)	(⁶)	(⁵)	(⁶)	(⁵)	(⁶)	(⁵)	(⁶)	(⁵)	(⁶)
State unemployment insurance .....	.06	.2	.06	.2	.06	.2	.07	.2	.06	.2
Workers' compensation .....	.41	1.2	.34	.8	.30	1.2	.59	2.2	.41	1.2
Other benefits ⁷ .....	.05	.2	.06	.1	.03	.1	.06	.2	.05	.2

¹ This table presents data for the three major occupational groups in State and local government: management, professional, and related occupations, including teachers; sales and office occupations, including clerical workers; and service occupations, including police and firefighters.

² Service-providing industries, which include health and educational services, employ a large part of the State and local government workforce.

³ Includes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

⁴ Comprises the Old-Age, Survivors, and Disability Insurance (OASDI) program.

⁵ Cost per hour worked is \$0.01 or less.

⁶ Less than .05 percent.

⁷ Includes severance pay and supplemental unemployment benefits.

Note: The sum of individual items may not equal totals due to rounding.

Table 4. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: State and local government workers, by occupational and industry group, December 2004

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits ¹
Cost per hour worked									
State and local government workers	\$35.16	\$24.10	\$11.05	\$2.66	\$0.31	\$3.68	\$2.28	\$2.06	\$0.05
Occupational group									
Management, professional, and related	42.87	30.71	12.16	2.88	.19	4.05	2.62	2.37	.06
Professional and related	42.67	30.90	11.77	2.56	.19	4.03	2.57	2.35	.07
Teachers ²	47.58	35.34	12.24	2.42	.11	4.14	2.97	2.53	.07
Primary, secondary, and special education school teachers	46.25	34.05	12.21	2.41	.11	4.40	2.81	2.38	.09
Sales and office	24.06	15.26	8.80	2.28	.17	3.40	1.41	1.52	.03
Office and administrative support	24.04	15.24	8.80	2.27	.16	3.40	1.41	1.51	.03
Service	26.61	16.58	10.04	2.40	.60	2.98	2.31	1.69	.06
Industry group									
Education and health services	36.98	26.42	10.56	2.42	.20	3.70	2.13	2.06	.05
Educational services	37.65	27.09	10.56	2.32	.13	3.78	2.22	2.07	.05
Elementary and secondary schools	36.93	26.59	10.34	2.09	.12	3.96	2.12	1.99	.07
Junior colleges, colleges, and universities	40.25	28.92	11.33	3.03	.17	3.28	2.53	2.30	(³)
Health care and social assistance	32.51	21.91	10.60	3.13	.68	3.16	1.53	2.06	.04
Hospitals	29.87	19.67	10.20	2.98	.71	2.96	1.49	2.02	.05
Public administration	32.49	20.60	11.88	3.06	.46	3.66	2.65	1.98	.06
Percent of total compensation									
State and local government workers	100.0	68.6	31.4	7.6	0.9	10.5	6.5	5.9	0.2
Occupational group									
Management, professional, and related	100.0	71.6	28.4	6.7	.4	9.5	6.1	5.5	.1
Professional and related	100.0	72.4	27.6	6.0	.4	9.4	6.0	5.5	.2
Teachers ²	100.0	74.3	25.7	5.1	.2	8.7	6.2	5.3	.2
Primary, secondary, and special education school teachers	100.0	73.6	26.4	5.2	.2	9.5	6.1	5.2	.2
Sales and office	100.0	63.4	36.6	9.5	.7	14.1	5.9	6.3	.1
Office and administrative support	100.0	63.4	36.6	9.5	.7	14.1	5.9	6.3	.1
Service	100.0	62.3	37.7	9.0	2.3	11.2	8.7	6.3	.2
Industry group									
Education and health services	100.0	71.4	28.6	6.6	.5	10.0	5.7	5.6	.1
Educational services	100.0	72.0	28.0	6.2	.3	10.0	5.9	5.5	.1
Elementary and secondary schools	100.0	72.0	28.0	5.6	.3	10.7	5.7	5.4	.2
Junior colleges, colleges, and universities	100.0	71.9	28.1	7.5	.4	8.2	6.3	5.7	(⁴)
Health care and social assistance	100.0	67.4	32.6	9.6	2.1	9.7	4.7	6.3	.1
Hospitals	100.0	65.9	34.1	10.0	2.4	9.9	5.0	6.8	.2
Public administration	100.0	63.4	36.6	9.4	1.4	11.3	8.2	6.1	.2

¹ Includes severance pay and supplemental unemployment benefits.

² Includes postsecondary teachers; primary, secondary, and special education teachers; and other teachers and instructors.

³ Cost per hour worked is \$0.01 or less.

⁴ Less than .05 percent.

Note: The sum of individual items may not equal totals due to rounding.

Table 5. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major occupational group and bargaining status, December 2004

Compensation component	Occupational group							
	All workers		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$23.90	100.0	\$41.52	100.0	\$19.00	100.0	\$11.90	100.0
Wages and salaries	17.02	71.2	29.87	71.9	13.85	72.9	9.02	75.7
Total benefits	6.88	28.8	11.65	28.1	5.16	27.1	2.89	24.3
Paid leave	1.53	6.4	3.29	7.9	1.15	6.0	.49	4.1
Vacation .....	.76	3.2	1.66	4.0	.53	2.8	.24	2.0
Holiday .....	.52	2.2	1.10	2.6	.41	2.1	.16	1.3
Sick .....	.19	.8	.39	.9	.16	.8	.08	.7
Other .....	.06	.3	.14	.3	.05	.3	.02	.1
Supplemental pay .....	.66	2.7	1.21	2.9	.40	2.1	.17	1.4
Overtime and premium ¹ .....	.24	1.0	.14	.3	.11	.6	.10	.8
Shift differentials .....	.06	.2	.10	.2	.02	.1	.03	.3
Nonproduction bonuses .....	.36	1.5	.96	2.3	.26	1.4	.04	.3
Insurance	1.70	7.1	2.47	6.0	1.47	7.8	.75	6.3
Life .....	.04	.2	.08	.2	.03	.2	(²)	(³)
Health	1.58	6.6	2.24	5.4	1.38	7.3	.72	6.0
Short-term disability .....	.05	.2	.08	.2	.03	.2	(²)	(³)
Long-term disability .....	.03	.1	.07	.2	.03	.1	(²)	(³)
Retirement and savings .....	.88	3.7	1.63	3.9	.54	2.8	.19	1.6
Defined benefit .....	.44	1.8	.64	1.5	.21	1.1	.08	.6
Defined contribution .....	.44	1.8	.99	2.4	.32	1.7	.11	.9
Legally required benefits	2.08	8.7	2.97	7.1	1.57	8.3	1.29	10.8
Social Security and Medicare	1.42	5.9	2.41	5.8	1.16	6.1	.81	6.8
Social Security ⁴	1.14	4.8	1.91	4.6	.93	4.9	.66	5.5
Medicare .....	.28	1.2	.50	1.2	.22	1.2	.15	1.3
Federal unemployment insurance .....	.03	.1	.03	.1	.03	.2	.04	.3
State unemployment insurance .....	.15	.6	.16	.4	.14	.7	.12	1.0
Workers' compensation .....	.47	2.0	.37	.9	.24	1.3	.32	2.7
Other benefits ⁵ .....	.04	.2	.08	.2	.03	.1	(²)	(³)

See footnotes at end of table.

Table 5. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major occupational group and bargaining status, December 2004 — Continued

Compensation component	Occupational group				Bargaining status			
	Natural resources, construction, and maintenance		Production, transportation, and material moving		Union		Nonunion	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$26.94	100.0	\$20.73	100.0	\$32.83	100.0	\$22.84	100.0
Wages and salaries	18.39	68.3	13.74	66.3	20.66	62.9	16.59	72.6
Total benefits	8.55	31.7	6.99	33.7	12.17	37.1	6.25	27.4
Paid leave	1.30	4.8	1.17	5.6	2.23	6.8	1.45	6.4
Vacation .....	.68	2.5	.58	2.8	1.13	3.4	.71	3.1
Holiday .....	.44	1.6	.43	2.1	.71	2.2	.50	2.2
Sick .....	.13	.5	.12	.6	.28	.9	.17	.8
Other .....	.06	.2	.04	.2	.11	.3	.06	.3
Supplemental pay .....	.88	3.3	.77	3.7	1.06	3.2	.61	2.7
Overtime and premium ¹ .....	.64	2.4	.50	2.4	.66	2.0	.19	.8
Shift differentials .....	.04	.2	.09	.4	.17	.5	.04	.2
Nonproduction bonuses .....	.20	.7	.18	.9	.23	.7	.38	1.6
Insurance	2.07	7.7	1.90	9.2	3.48	10.6	1.49	6.5
Life .....	.04	.2	.04	.2	.06	.2	.04	.2
Health	1.96	7.3	1.78	8.6	3.28	10.0	1.38	6.0
Short-term disability .....	.05	.2	.06	.3	.10	.3	.04	.2
Long-term disability .....	.02	.1	.02	.1	.04	.1	.03	.1
Retirement and savings	1.29	4.8	.98	4.7	2.40	7.3	.69	3.0
Defined benefit .....	.85	3.2	.71	3.4	1.87	5.7	.27	1.2
Defined contribution .....	.44	1.6	.27	1.3	.53	1.6	.43	1.9
Legally required benefits	2.97	11.0	2.11	10.2	2.89	8.8	1.98	8.7
Social Security and Medicare	1.55	5.8	1.17	5.7	1.78	5.4	1.38	6.0
Social Security ⁴	1.26	4.7	.95	4.6	1.43	4.4	1.10	4.8
Medicare .....	.30	1.1	.22	1.1	.34	1.0	.27	1.2
Federal unemployment insurance .....	.03	.1	.03	.2	.03	.1	.03	.1
State unemployment insurance .....	.18	.7	.17	.8	.20	.6	.14	.6
Workers' compensation	1.22	4.5	.74	3.6	.88	2.7	.42	1.9
Other benefits ⁵ .....	.03	.1	.05	.3	.11	.3	.03	.1

¹ Includes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

² Cost per hour worked is \$0.01 or less.

³ Less than .05 percent.

⁴ Comprises the Old-Age, Survivors, and Disability Insurance (OASDI) program.

⁵ Includes severance pay and supplemental unemployment benefits.

Note: The sum of individual items may not equal totals due to rounding.

Table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major industry group, December 2004

Compensation component	Goods-producing ¹						Service-providing ²					
	All goods-producing ¹		Construction		Manufacturing		All service-providing ²		Trade, transportation, and utilities		Information	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$28.13	100.0	\$27.68	100.0	\$28.10	100.0	\$22.87	100.0	\$19.92	100.0	\$34.30	100.0
Wages and salaries	18.54	65.9	19.16	69.2	18.14	64.6	16.65	72.8	14.32	71.9	24.10	70.3
Total benefits	9.59	34.1	8.53	30.8	9.96	35.4	6.21	27.2	5.60	28.1	10.20	29.7
Paid leave	1.70	6.1	.93	3.3	2.05	7.3	1.49	6.5	1.14	5.7	2.89	8.4
Vacation .....	.88	3.1	.52	1.9	1.03	3.7	.73	3.2	.56	2.8	1.40	4.1
Holiday .....	.62	2.2	.33	1.2	.76	2.7	.50	2.2	.38	1.9	.93	2.7
Sick .....	.13	.5	.06	.2	.16	.6	.20	.9	.16	.8	.33	1.0
Other .....	.07	.3	.02	.1	.10	.4	.06	.3	.04	.2	.22	.7
Supplemental pay	1.18	4.2	1.13	4.1	1.20	4.3	.53	2.3	.44	2.2	.96	2.8
Overtime and premium ³ .....	.58	2.1	.52	1.9	.60	2.1	.16	.7	.20	1.0	.31	.9
Shift differentials .....	.08	.3	(⁴)	(⁵)	.12	.4	.05	.2	.03	.1	.05	.1
Nonproduction bonuses .....	.52	1.9	.60	2.2	.48	1.7	.32	1.4	.21	1.1	.60	1.8
Insurance	2.38	8.5	1.87	6.8	2.59	9.2	1.53	6.7	1.50	7.5	2.63	7.7
Life .....	.06	.2	.03	.1	.07	.2	.04	.2	.03	.2	.05	.2
Health	2.22	7.9	1.80	6.5	2.40	8.5	1.42	6.2	1.40	7.0	2.36	6.9
Short-term disability .....	.07	.2	.03	.1	.09	.3	.04	.2	.04	.2	.14	.4
Long-term disability .....	.03	.1	(⁴)	(⁵)	.04	.1	.03	.1	.02	.1	.07	.2
Retirement and savings	1.53	5.4	1.33	4.8	1.56	5.6	.71	3.1	.69	3.4	1.15	3.3
Defined benefit	1.02	3.6	.83	3.0	1.06	3.8	.29	1.3	.38	1.9	.51	1.5
Defined contribution .....	.51	1.8	.50	1.8	.50	1.8	.42	1.8	.31	1.5	.63	1.8
Legally required benefits	2.71	9.6	3.26	11.8	2.43	8.6	1.92	8.4	1.83	9.2	2.46	7.2
Social Security and Medicare	1.59	5.6	1.60	5.8	1.58	5.6	1.38	6.0	1.18	5.9	2.00	5.8
Social Security ⁶	1.28	4.6	1.29	4.7	1.27	4.5	1.10	4.8	.95	4.8	1.60	4.7
Medicare .....	.31	1.1	.31	1.1	.31	1.1	.27	1.2	.23	1.1	.40	1.2
Federal unemployment insurance .....	.03	.1	.03	.1	.03	.1	.03	.1	.04	.2	.03	.1
State unemployment insurance .....	.19	.7	.22	.8	.18	.6	.14	.6	.13	.6	.13	.4
Workers' compensation .....	.90	3.2	1.41	5.1	.64	2.3	.37	1.6	.48	2.4	.30	.9
Other benefits ⁷ .....	.09	.3	(⁴)	(⁵)	.13	.5	.03	.1	.02	.1	.11	.3

See footnotes at end of table.

Table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major industry group, December 2004 — Continued

Compensation component	Service-providing ²									
	Financial activities		Professional and business services		Education and health services		Leisure and hospitality		Other services	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$32.73	100.0	\$27.60	100.0	\$25.53	100.0	\$10.57	100.0	\$20.62	100.0
Wages and salaries	22.89	69.9	20.46	74.1	18.64	73.0	8.35	79.0	15.15	73.4
Total benefits	9.84	30.1	7.14	25.9	6.89	27.0	2.22	21.0	5.48	26.6
Paid leave	2.33	7.1	1.91	6.9	1.84	7.2	.34	3.2	1.34	6.5
Vacation	1.14	3.5	.92	3.3	.91	3.6	.19	1.8	.63	3.0
Holiday .....	.79	2.4	.67	2.4	.60	2.3	.10	.9	.48	2.3
Sick .....	.30	.9	.24	.9	.25	1.0	.04	.4	.19	.9
Other .....	.10	.3	.07	.3	.08	.3	.02	.2	.04	.2
Supplemental pay	1.32	4.0	.66	2.4	.42	1.7	.13	1.2	.32	1.6
Overtime and premium ³ .....	.08	.3	.17	.6	.15	.6	.08	.7	.10	.5
Shift differentials	(⁴)	(⁵)	.04	.1	.16	.6	(⁴)	(⁵)	.03	.1
Nonproduction bonuses	1.23	3.7	.46	1.7	.11	.4	.05	.5	.19	.9
Insurance	2.42	7.4	1.54	5.6	1.81	7.1	.44	4.2	1.31	6.3
Life .....	.07	.2	.05	.2	.03	.1	(⁴)	(⁵)	.03	.2
Health	2.23	6.8	1.40	5.1	1.70	6.7	.42	4.0	1.22	5.9
Short-term disability .....	.06	.2	.05	.2	.04	.1	(⁴)	(⁵)	.02	.1
Long-term disability .....	.06	.2	.04	.2	.04	.2	(⁴)	(⁵)	.03	.1
Retirement and savings	1.44	4.4	.79	2.9	.74	2.9	.10	1.0	.60	2.9
Defined benefit .....	.60	1.8	.29	1.1	.20	.8	.03	.3	.21	1.0
Defined contribution .....	.84	2.6	.49	1.8	.54	2.1	.07	.7	.40	1.9
Legally required benefits	2.22	6.8	2.20	8.0	2.07	8.1	1.20	11.4	1.89	9.2
Social Security and Medicare	1.79	5.5	1.66	6.0	1.56	6.1	.79	7.5	1.26	6.1
Social Security ⁶	1.40	4.3	1.33	4.8	1.25	4.9	.64	6.1	1.01	4.9
Medicare .....	.39	1.2	.33	1.2	.31	1.2	.15	1.4	.25	1.2
Federal unemployment insurance .....	.03	.1	.03	.1	.03	.1	.04	.4	.03	.1
State unemployment insurance .....	.18	.6	.17	.6	.13	.5	.11	1.0	.13	.6
Workers' compensation .....	.22	.7	.34	1.2	.35	1.4	.26	2.5	.47	2.3
Other benefits ⁷ .....	.11	.3	.04	.1	(⁴)	(⁵)	(⁴)	(⁵)	(⁴)	(⁵)

¹ Includes mining, construction, and manufacturing. The agriculture, forestry, farming, and hunting sector is excluded.

² Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

³ Includes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

⁴ Cost per hour worked is \$0.01 or less.

⁵ Less than .05 percent.

⁶ Comprises the Old-Age, Survivors, and Disability Insurance (OASDI) program.

⁷ Includes severance pay and supplemental unemployment benefits.

Note: The sum of individual items may not equal totals due to rounding.

Table 7. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by census region and division, and area, December 2004

Compensation component	Census region and division ¹									
	Northeast		Northeast divisions				South		South divisions	
	Cost	Percent	New England		Middle Atlantic		Cost	Percent	South Atlantic	
			Cost	Percent	Cost	Percent			Cost	Percent
Total compensation	\$26.74	100.0	\$25.53	100.0	\$27.24	100.0	\$21.32	100.0	\$21.87	100.0
Wages and salaries	18.88	70.6	18.27	71.6	19.13	70.2	15.42	72.3	15.92	72.8
Total benefits	7.86	29.4	7.26	28.4	8.11	29.8	5.90	27.7	5.95	27.2
Paid leave	1.87	7.0	1.73	6.8	1.93	7.1	1.32	6.2	1.38	6.3
Vacation .....	.90	3.4	.83	3.2	.93	3.4	.66	3.1	.69	3.2
Holiday .....	.65	2.4	.62	2.4	.66	2.4	.45	2.1	.47	2.1
Sick .....	.24	.9	.21	.8	.25	.9	.16	.7	.16	.7
Other .....	.08	.3	.07	.3	.09	.3	.05	.3	.06	.3
Supplemental pay .....	.77	2.9	.70	2.7	.80	2.9	.53	2.5	.51	2.3
Overtime and premium ² .....	.22	.8	.22	.9	.22	.8	.22	1.0	.21	1.0
Shift differentials .....	.06	.2	.06	.2	.06	.2	.05	.2	.05	.2
Nonproduction bonuses .....	.49	1.8	.42	1.6	.52	1.9	.27	1.2	.25	1.2
Insurance	1.90	7.1	1.69	6.6	1.99	7.3	1.50	7.0	1.48	6.8
Life .....	.05	.2	.04	.2	.05	.2	.04	.2	.04	.2
Health	1.76	6.6	1.57	6.2	1.83	6.7	1.38	6.5	1.36	6.2
Short-term disability .....	.06	.2	.04	.2	.07	.3	.04	.2	.04	.2
Long-term disability .....	.03	.1	.04	.1	.03	.1	.03	.1	.03	.2
Retirement and savings	1.01	3.8	.91	3.6	1.05	3.9	.71	3.3	.70	3.2
Defined benefit .....	.46	1.7	.35	1.4	.50	1.8	.32	1.5	.29	1.3
Defined contribution .....	.55	2.1	.56	2.2	.55	2.0	.39	1.8	.40	1.9
Legally required benefits	2.26	8.5	2.19	8.6	2.29	8.4	1.81	8.5	1.85	8.5
Social Security and Medicare	1.59	5.9	1.55	6.1	1.60	5.9	1.29	6.0	1.33	6.1
Social Security ³	1.27	4.8	1.25	4.9	1.28	4.7	1.04	4.9	1.07	4.9
Medicare .....	.32	1.2	.31	1.2	.32	1.2	.25	1.2	.26	1.2
Federal unemployment insurance .....	.03	.1	.03	.1	.03	.1	.03	.2	.03	.2
State unemployment insurance .....	.20	.8	.22	.8	.20	.7	.11	.5	.11	.5
Workers' compensation .....	.43	1.6	.39	1.5	.45	1.7	.38	1.8	.39	1.8
Other benefits ⁴ .....	.05	.2	.04	.2	.06	.2	.03	.1	.03	.1

See footnotes at end of table.

Table 7. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by census region and division, and area, December 2004 — Continued

Compensation component	Census region and division ¹									
	South divisions				Midwest		Midwest divisions			
	East South Central		West South Central		Cost	Percent	East North Central		West North Central	
	Cost	Percent	Cost	Percent			Cost	Percent	Cost	Percent
Total compensation	\$19.91	100.0	\$21.07	100.0	\$23.88	100.0	\$24.61	100.0	\$22.27	100.0
Wages and salaries	14.06	70.6	15.23	72.3	16.79	70.3	17.05	69.3	16.21	72.8
Total benefits	5.85	29.4	5.84	27.7	7.09	29.7	7.56	30.7	6.06	27.2
Paid leave	1.18	5.9	1.29	6.1	1.48	6.2	1.57	6.4	1.30	5.8
Vacation .....	.59	3.0	.63	3.0	.74	3.1	.77	3.1	.65	2.9
Holiday .....	.40	2.0	.45	2.2	.51	2.1	.54	2.2	.43	1.9
Sick .....	.14	.7	.16	.8	.16	.7	.17	.7	.16	.7
Other .....	.05	.3	.05	.2	.08	.3	.08	.3	.06	.3
Supplemental pay .....	.66	3.3	.51	2.4	.73	3.0	.80	3.3	.56	2.5
Overtime and premium ² .....	.24	1.2	.23	1.1	.28	1.2	.30	1.2	.24	1.1
Shift differentials .....	.06	.3	.04	.2	.07	.3	.08	.3	.06	.3
Nonproduction bonuses .....	.36	1.8	.24	1.1	.37	1.6	.42	1.7	.26	1.2
Insurance	1.59	8.0	1.48	7.0	1.83	7.7	1.95	7.9	1.56	7.0
Life .....	.04	.2	.04	.2	.04	.2	.04	.2	.04	.2
Health	1.47	7.4	1.37	6.5	1.71	7.1	1.82	7.4	1.45	6.5
Short-term disability .....	.05	.3	.04	.2	.05	.2	.05	.2	.05	.2
Long-term disability .....	.03	.1	.03	.1	.03	.1	.03	.1	.03	.1
Retirement and savings .....	.63	3.2	.76	3.6	.99	4.1	1.09	4.4	.75	3.4
Defined benefit .....	.29	1.4	.38	1.8	.59	2.5	.68	2.8	.38	1.7
Defined contribution .....	.35	1.7	.37	1.8	.40	1.7	.41	1.7	.37	1.7
Legally required benefits	1.76	8.8	1.77	8.4	2.01	8.4	2.07	8.4	1.86	8.3
Social Security and Medicare	1.22	6.1	1.25	6.0	1.40	5.8	1.44	5.9	1.29	5.8
Social Security ³ .....	.98	4.9	1.01	4.8	1.12	4.7	1.16	4.7	1.03	4.6
Medicare .....	.23	1.2	.25	1.2	.28	1.2	.28	1.1	.27	1.2
Federal unemployment insurance .....	.03	.2	.03	.2	.03	.1	.03	.1	.03	.1
State unemployment insurance .....	.11	.6	.11	.5	.14	.6	.15	.6	.12	.5
Workers' compensation .....	.40	2.0	.38	1.8	.43	1.8	.44	1.8	.41	1.8
Other benefits ⁴ .....	.03	.1	.03	.1	.06	.2	.07	.3	.03	.1

See footnotes at end of table.

Table 7. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by census region and division, and area, December 2004 — Continued

Compensation component	Census region and division ¹						Area			
	West		West divisions				Metropolitan area		Nonmetropolitan area	
	Cost	Percent	Mountain		Pacific		Cost	Percent	Cost	Percent
			Cost	Percent	Cost	Percent				
Total compensation	\$25.55	100.0	\$21.07	100.0	\$27.30	100.0	\$24.52	100.0	\$18.67	100.0
Wages and salaries	18.23	71.4	15.23	72.3	19.40	71.1	17.49	71.3	13.08	70.1
Total benefits	7.32	28.6	5.84	27.7	7.90	28.9	7.03	28.7	5.59	29.9
Paid leave	1.62	6.4	1.21	5.8	1.78	6.5	1.59	6.5	1.08	5.8
Vacation .....	.82	3.2	.61	2.9	.90	3.3	.78	3.2	.55	3.0
Holiday .....	.55	2.1	.40	1.9	.61	2.2	.54	2.2	.37	2.0
Sick .....	.21	.8	.16	.7	.22	.8	.19	.8	.11	.6
Other .....	.05	.2	.04	.2	.06	.2	.07	.3	.05	.2
Supplemental pay .....	.67	2.6	.61	2.9	.69	2.5	.67	2.7	.56	3.0
Overtime and premium ² .....	.23	.9	.23	1.1	.24	.9	.23	1.0	.29	1.6
Shift differentials .....	.05	.2	.05	.2	.05	.2	.06	.2	.07	.4
Nonproduction bonuses .....	.38	1.5	.34	1.6	.40	1.5	.38	1.5	.20	1.1
Insurance	1.69	6.6	1.42	6.8	1.79	6.6	1.72	7.0	1.55	8.3
Life .....	.04	.1	.03	.1	.04	.1	.04	.2	.04	.2
Health	1.59	6.2	1.35	6.4	1.68	6.2	1.60	6.5	1.45	7.8
Short-term disability .....	.03	.1	.03	.1	.03	.1	.05	.2	.04	.2
Long-term disability .....	.03	.1	.02	.1	.04	.1	.03	.1	.02	.1
Retirement and savings .....	.89	3.5	.66	3.1	.99	3.6	.90	3.7	.65	3.5
Defined benefit .....	.43	1.7	.23	1.1	.51	1.9	.45	1.8	.34	1.8
Defined contribution .....	.46	1.8	.43	2.0	.47	1.7	.45	1.8	.31	1.7
Legally required benefits	2.42	9.5	1.92	9.1	2.62	9.6	2.12	8.6	1.74	9.3
Social Security and Medicare	1.51	5.9	1.29	6.1	1.59	5.8	1.45	5.9	1.13	6.1
Social Security ³	1.21	4.7	1.04	4.9	1.28	4.7	1.17	4.8	.92	4.9
Medicare .....	.30	1.2	.25	1.2	.32	1.2	.29	1.2	.22	1.2
Federal unemployment insurance .....	.03	.1	.03	.2	.03	.1	.03	.1	.03	.2
State unemployment insurance .....	.17	.7	.10	.5	.20	.7	.15	.6	.13	.7
Workers' compensation .....	.71	2.8	.49	2.3	.79	2.9	.48	1.9	.44	2.4
Other benefits ⁴ .....	.02	.1	.02	.1	.03	.1	.04	.2	(⁵)	(⁶)

¹ The States that comprise the census divisions are: New England: Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island and Vermont; Middle Atlantic: New Jersey, New York, and Pennsylvania; South Atlantic: Delaware, District of Columbia, Florida, Georgia, Maryland, North Carolina, South Carolina, Virginia, and West Virginia; East South Central: Alabama, Kentucky, Mississippi, and Tennessee; West South Central: Arkansas, Louisiana, Oklahoma, and Texas; East North Central: Illinois, Indiana, Michigan, Ohio, and Wisconsin; West North Central: Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, and South Dakota; Mountain: Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, and Wyoming; and Pacific: Alaska,

California, Hawaii, Oregon, and Washington.

² Includes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

³ Comprises the Old-Age, Survivors, and Disability Insurance (OASDI) program.

⁴ Includes severance pay and supplemental unemployment benefits.

⁵ Cost per hour worked is \$0.01 or less.

⁶ Less than .05 percent.

Note: The sum of individual items may not equal totals due to rounding.

Table 8. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by establishment employment size, December 2004

Compensation component	1-99 workers						100 workers or more					
	1-99 workers		1-49 workers		50-99 workers		100 workers or more		100-499 workers		500 workers or more	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$19.99	100.0	\$19.81	100.0	\$20.53	100.0	\$28.58	100.0	\$24.16	100.0	\$34.19	100.0
Wages and salaries	14.79	74.0	14.77	74.6	14.87	72.4	19.69	68.9	17.06	70.6	23.02	67.3
Total benefits	5.19	26.0	5.04	25.4	5.66	27.6	8.89	31.1	7.10	29.4	11.16	32.7
Paid leave	1.06	5.3	1.01	5.1	1.21	5.9	2.10	7.3	1.57	6.5	2.76	8.1
Vacation .....	.52	2.6	.49	2.5	.60	2.9	1.05	3.7	.78	3.2	1.38	4.0
Holiday .....	.37	1.9	.36	1.8	.42	2.0	.70	2.5	.54	2.2	.91	2.7
Sick .....	.13	.7	.13	.6	.14	.7	.25	.9	.18	.7	.34	1.0
Other .....	.04	.2	.04	.2	.05	.2	.10	.3	.07	.3	.13	.4
Supplemental pay .....	.51	2.6	.51	2.6	.52	2.5	.83	2.9	.65	2.7	1.05	3.1
Overtime and premium ¹ .....	.19	1.0	.17	.9	.25	1.2	.30	1.0	.26	1.1	.34	1.0
Shift differentials .....	.02	.1	(²)	(³)	.03	.2	.10	.4	.06	.2	.16	.5
Nonproduction bonuses .....	.30	1.5	.33	1.6	.24	1.2	.43	1.5	.34	1.4	.54	1.6
Insurance	1.24	6.2	1.16	5.8	1.48	7.2	2.25	7.9	1.88	7.8	2.72	7.9
Life .....	.03	.1	.03	.1	.04	.2	.06	.2	.04	.2	.07	.2
Health	1.16	5.8	1.09	5.5	1.38	6.7	2.08	7.3	1.74	7.2	2.50	7.3
Short-term disability .....	.03	.1	.02	.1	.04	.2	.07	.2	.06	.3	.08	.2
Long-term disability .....	.02	.1	.02	.1	.02	.1	.05	.2	.03	.1	.06	.2
Retirement and savings .....	.47	2.4	.46	2.3	.52	2.5	1.36	4.7	.87	3.6	1.97	5.8
Defined benefit .....	.16	.8	.15	.8	.19	.9	.77	2.7	.45	1.8	1.17	3.4
Defined contribution .....	.31	1.6	.31	1.5	.33	1.6	.59	2.1	.42	1.8	.80	2.3
Legally required benefits	1.90	9.5	1.90	9.6	1.91	9.3	2.29	8.0	2.09	8.6	2.54	7.4
Social Security and Medicare	1.22	6.1	1.22	6.2	1.24	6.0	1.65	5.8	1.42	5.9	1.95	5.7
Social Security ⁴ .....	.98	4.9	.98	4.9	.99	4.8	1.33	4.6	1.14	4.7	1.56	4.6
Medicare .....	.24	1.2	.24	1.2	.25	1.2	.33	1.1	.28	1.2	.39	1.1
Federal unemployment insurance .....	.04	.2	.04	.2	.03	.2	.03	.1	.03	.1	.03	.1
State unemployment insurance .....	.14	.7	.14	.7	.14	.7	.16	.6	.17	.7	.15	.4
Workers' compensation .....	.50	2.5	.50	2.5	.50	2.4	.44	1.6	.46	1.9	.42	1.2
Other benefits ⁵	(²)	(³)	(²)	(³)	(²)	(³)	.07	.3	.03	.1	.13	.4

¹ Includes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

² Cost per hour worked is \$0.01 or less.

³ Less than .05 percent.

⁴ Comprises the Old-Age, Survivors, and Disability Insurance (OASDI) program.

⁵ Includes severance pay and supplemental unemployment benefits.

Note: The sum of individual items may not equal totals due to rounding.

Table 9. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, goods-producing and service-providing industries, by occupational group, December 2004

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits ¹
Cost per hour worked									
All workers in private industry	\$23.90	\$17.02	\$6.88	\$1.53	\$0.66	\$1.70	\$0.88	\$2.08	\$0.04
Management, professional, and related	41.52	29.87	11.65	3.29	1.21	2.47	1.63	2.97	.08
Management, business, and financial	46.90	33.37	13.53	3.81	1.84	2.71	1.92	3.13	.12
Professional and related	38.36	27.82	10.54	2.99	.83	2.33	1.46	2.87	.06
Sales and office	19.00	13.85	5.16	1.15	.40	1.47	.54	1.57	.03
Sales and related	17.93	13.74	4.19	.86	.36	.98	.39	1.58	(²)
Office and administrative support	19.74	13.92	5.81	1.34	.42	1.81	.64	1.57	.03
Service	11.90	9.02	2.89	.49	.17	.75	.19	1.29	(²)
Natural resources, construction, and maintenance	26.94	18.39	8.55	1.30	.88	2.07	1.29	2.97	.03
Construction and extraction	27.35	18.61	8.74	.91	.85	2.03	1.59	3.34	.02
Installation, maintenance, and repair	26.78	18.33	8.45	1.80	.92	2.17	.96	2.56	.05
Production, transportation, and material moving	20.73	13.74	6.99	1.17	.77	1.90	.98	2.11	.05
Production	21.68	14.03	7.65	1.34	.97	2.05	1.09	2.11	.08
Transportation and material moving	19.71	13.43	6.27	.98	.55	1.73	.86	2.12	.02
All workers, goods-producing industries³	28.13	18.54	9.59	1.70	1.18	2.38	1.53	2.71	.09
Management, professional, and related	47.25	31.57	15.68	4.01	2.26	3.20	2.65	3.41	.15
Sales and office	23.94	16.70	7.24	1.55	.74	2.09	.89	1.90	.08
Natural resources, construction, and maintenance	27.85	18.71	9.14	1.05	.95	2.18	1.63	3.29	.04
Production, transportation, and material moving	23.21	14.66	8.55	1.44	1.12	2.34	1.27	2.29	.10
All workers, service-providing industries⁴	22.87	16.65	6.21	1.49	.53	1.53	.71	1.92	.03
Management, professional, and related	40.70	29.63	11.07	3.19	1.05	2.37	1.48	2.90	.07
Sales and office	18.62	13.63	4.99	1.12	.37	1.43	.51	1.55	.02
Service	11.83	8.98	2.85	.48	.17	.74	.18	1.28	(²)
Natural resources, construction, and maintenance	25.55	17.90	7.65	1.69	.78	1.92	.76	2.48	.03
Production, transportation, and material moving	18.60	12.95	5.64	.94	.47	1.52	.73	1.96	.02
Percent of total compensation									
All workers in private industry	100.0	71.2	28.8	6.4	2.7	7.1	3.7	8.7	0.2
Management, professional, and related	100.0	71.9	28.1	7.9	2.9	6.0	3.9	7.1	.2
Management, business, and financial	100.0	71.1	28.9	8.1	3.9	5.8	4.1	6.7	.3
Professional and related	100.0	72.5	27.5	7.8	2.2	6.1	3.8	7.5	.1
Sales and office	100.0	72.9	27.1	6.0	2.1	7.8	2.8	8.3	.1
Sales and related	100.0	76.7	23.3	4.8	2.0	5.5	2.2	8.8	(⁵)
Office and administrative support	100.0	70.5	29.5	6.8	2.1	9.2	3.2	7.9	.2
Service	100.0	75.7	24.3	4.1	1.4	6.3	1.6	10.8	(⁵)
Natural resources, construction, and maintenance	100.0	68.3	31.7	4.8	3.3	7.7	4.8	11.0	.1
Construction and extraction	100.0	68.0	32.0	3.3	3.1	7.4	5.8	12.2	.1
Installation, maintenance, and repair	100.0	68.4	31.6	6.7	3.4	8.1	3.6	9.6	.2
Production, transportation, and material moving	100.0	66.3	33.7	5.6	3.7	9.2	4.7	10.2	.3
Production	100.0	64.7	35.3	6.2	4.5	9.5	5.0	9.7	.4
Transportation and material moving	100.0	68.2	31.8	5.0	2.8	8.8	4.4	10.8	.1
All workers, goods-producing industries³	100.0	65.9	34.1	6.1	4.2	8.5	5.4	9.6	.3
Management, professional, and related	100.0	66.8	33.2	8.5	4.8	6.8	5.6	7.2	.3
Sales and office	100.0	69.8	30.2	6.5	3.1	8.7	3.7	7.9	.3
Natural resources, construction, and maintenance	100.0	67.2	32.8	3.8	3.4	7.8	5.9	11.8	.1
Production, transportation, and material moving	100.0	63.2	36.8	6.2	4.8	10.1	5.5	9.8	.4
All workers, service-providing industries⁴	100.0	72.8	27.2	6.5	2.3	6.7	3.1	8.4	.1
Management, professional, and related	100.0	72.8	27.2	7.8	2.6	5.8	3.6	7.1	.2
Sales and office	100.0	73.2	26.8	6.0	2.0	7.7	2.7	8.3	.1
Service	100.0	75.9	24.1	4.1	1.4	6.2	1.5	10.8	(⁵)
Natural resources, construction, and maintenance	100.0	70.0	30.0	6.6	3.0	7.5	3.0	9.7	.1
Production, transportation, and material moving	100.0	69.6	30.4	5.0	2.6	8.2	3.9	10.6	.1

¹ Includes severance pay and supplemental unemployment benefits.² Cost per hour worked is \$0.01 or less.³ Includes mining, construction, and manufacturing. The agriculture, forestry, farming, and hunting sector is excluded.⁴ Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and

enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

⁵ Less than .05 percent.

Note: The sum of individual items may not equal totals due to rounding.

Table 10. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by industry group, December 2004

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits ¹
Cost per hour worked									
All workers, goods-producing industries²	\$28.13	\$18.54	\$9.59	\$1.70	\$1.18	\$2.38	\$1.53	\$2.71	\$0.09
Construction	27.68	19.16	8.53	.93	1.13	1.87	1.33	3.26	(³)
Manufacturing	28.10	18.14	9.96	2.05	1.20	2.59	1.56	2.43	.13
All workers, service-providing industries⁴	22.87	16.65	6.21	1.49	.53	1.53	.71	1.92	.03
Trade, transportation, and utilities	19.92	14.32	5.60	1.14	.44	1.50	.69	1.83	.02
Wholesale trade	26.73	18.78	7.94	1.74	.78	2.15	.99	2.25	.04
Retail trade	14.44	11.02	3.42	.64	.22	.86	.28	1.42	(³)
Transportation and warehousing	27.87	18.75	9.13	1.78	.60	2.63	1.51	2.59	.02
Utilities	41.73	26.42	15.31	3.99	1.92	3.74	2.32	3.08	.26
Information	34.30	24.10	10.20	2.89	.96	2.63	1.15	2.46	.11
Financial activities	32.73	22.89	9.84	2.33	1.32	2.42	1.44	2.22	.11
Finance and insurance	37.09	25.80	11.29	2.70	1.62	2.69	1.80	2.34	.14
Credit intermediation and related activities	33.88	24.26	9.62	2.34	1.06	2.44	1.64	2.01	.14
Insurance carriers and related activities	35.14	23.81	11.33	2.83	1.36	2.81	1.71	2.49	.14
Real estate and rental and leasing	20.32	14.63	5.70	1.26	.47	1.64	.41	1.89	.02
Professional and business services	27.60	20.46	7.14	1.91	.66	1.54	.79	2.20	.04
Professional and technical services	36.40	26.77	9.63	2.94	.80	2.07	1.10	2.67	.05
Administrative and waste services	17.27	13.32	3.95	.76	.35	.84	.29	1.70	(³)
Education and health services	25.53	18.64	6.89	1.84	.42	1.81	.74	2.07	(³)
Educational services	33.61	25.06	8.55	2.21	.13	2.23	1.34	2.63	(³)
Junior colleges, colleges, and universities	38.77	28.38	10.40	2.86	.13	2.75	1.91	2.74	(³)
Health care and social assistance	23.87	17.32	6.55	1.76	.49	1.73	.62	1.95	(³)
Leisure and hospitality	10.57	8.35	2.22	.34	.13	.44	.10	1.20	(³)
Accommodation and food services	9.58	7.62	1.95	.26	.11	.38	.07	1.13	(³)
Other services	20.62	15.15	5.48	1.34	.32	1.31	.60	1.89	(³)
Percent of total compensation									
All workers, goods-producing industries²	100.0	65.9	34.1	6.1	4.2	8.5	5.4	9.6	0.3
Construction	100.0	69.2	30.8	3.3	4.1	6.8	4.8	11.8	(⁵)
Manufacturing	100.0	64.6	35.4	7.3	4.3	9.2	5.6	8.6	.5
All workers, service-providing industries⁴	100.0	72.8	27.2	6.5	2.3	6.7	3.1	8.4	.1
Trade, transportation, and utilities	100.0	71.9	28.1	5.7	2.2	7.5	3.4	9.2	.1
Wholesale trade	100.0	70.3	29.7	6.5	2.9	8.0	3.7	8.4	.1
Retail trade	100.0	76.3	23.7	4.4	1.5	6.0	2.0	9.8	(⁵)
Transportation and warehousing	100.0	67.3	32.7	6.4	2.1	9.4	5.4	9.3	.1
Utilities	100.0	63.3	36.7	9.6	4.6	9.0	5.6	7.4	.6
Information	100.0	70.3	29.7	8.4	2.8	7.7	3.3	7.2	.3
Financial activities	100.0	69.9	30.1	7.1	4.0	7.4	4.4	6.8	.3
Finance and insurance	100.0	69.6	30.4	7.3	4.4	7.2	4.9	6.3	.4
Credit intermediation and related activities	100.0	71.6	28.4	6.9	3.1	7.2	4.8	5.9	.4
Insurance carriers and related activities	100.0	67.8	32.2	8.0	3.9	8.0	4.9	7.1	.4
Real estate and rental and leasing	100.0	72.0	28.0	6.2	2.3	8.1	2.0	9.3	.1
Professional and business services	100.0	74.1	25.9	6.9	2.4	5.6	2.9	8.0	.1
Professional and technical services	100.0	73.5	26.5	8.1	2.2	5.7	3.0	7.3	.1
Administrative and waste services	100.0	77.1	22.9	4.4	2.0	4.9	1.7	9.9	(⁵)
Education and health services	100.0	73.0	27.0	7.2	1.7	7.1	2.9	8.1	(⁵)
Educational services	100.0	74.6	25.4	6.6	.4	6.6	4.0	7.8	(⁵)
Junior colleges, colleges, and universities	100.0	73.2	26.8	7.4	.3	7.1	4.9	7.1	(⁵)
Health care and social assistance	100.0	72.6	27.4	7.4	2.0	7.2	2.6	8.2	(⁵)
Leisure and hospitality	100.0	79.0	21.0	3.2	1.2	4.2	1.0	11.4	(⁵)
Accommodation and food services	100.0	79.6	20.4	2.7	1.1	4.0	.7	11.8	(⁵)
Other services	100.0	73.4	26.6	6.5	1.6	6.3	2.9	9.2	(⁵)

¹ Includes severance pay and supplemental unemployment benefits.

² Includes mining, construction, and manufacturing. The agriculture, forestry, farming, and hunting sector is excluded.

³ Cost per hour worked is \$0.01 or less.

⁴ Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and

enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

⁵ Less than .05 percent.

Note: The sum of individual items may not equal totals due to rounding.

Table 11. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by occupational group and full-time and part-time status, December 2004

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits ¹
Cost per hour worked									
All full-time workers in private industry	\$27.32	\$19.14	\$8.19	\$1.89	\$0.81	\$2.07	\$1.09	\$2.27	\$0.05
Management, professional, and related	42.94	30.60	12.34	3.55	1.29	2.65	1.77	2.98	.09
Management, business, and financial	47.32	33.61	13.71	3.87	1.87	2.75	1.94	3.15	.12
Professional and related	39.92	28.52	11.40	3.34	.89	2.59	1.65	2.87	.07
Sales and office	22.08	15.82	6.27	1.47	.50	1.85	.68	1.73	.03
Sales and related	24.06	18.11	5.95	1.34	.57	1.51	.58	1.93	.02
Office and administrative support	21.12	14.70	6.42	1.54	.47	2.02	.73	1.63	.04
Service	14.28	10.30	3.98	.80	.25	1.21	.31	1.41	(²)
Natural resources, construction, and maintenance	27.41	18.63	8.78	1.35	.91	2.16	1.34	2.98	.03
Construction and extraction	27.41	18.59	8.81	.92	.86	2.06	1.63	3.31	.02
Installation, maintenance, and repair	27.53	18.75	8.78	1.89	.96	2.28	1.01	2.58	.05
Production, transportation, and material moving	22.43	14.68	7.75	1.33	.89	2.12	1.12	2.22	.06
Production	22.49	14.41	8.08	1.43	1.04	2.20	1.17	2.16	.09
Transportation and material moving	22.34	15.05	7.29	1.21	.69	2.02	1.04	2.31	.03
All part-time workers in private industry	12.92	10.24	2.68	.37	.17	.50	.19	1.44	(²)
Management, professional, and related	30.48	24.23	6.25	1.27	.53	1.06	.56	2.82	(²)
Professional and related	30.66	24.35	6.31	1.30	.54	1.08	.52	2.85	(²)
Sales and office	11.54	9.08	2.46	.36	.14	.56	.19	1.21	(²)
Sales and related	9.74	7.91	1.83	.22	.09	.27	.13	1.12	(²)
Office and administrative support	14.18	10.78	3.39	.57	.22	.98	.27	1.34	.02
Service	9.19	7.55	1.64	.14	.08	.22	.04	1.15	(²)
Production, transportation, and material moving	12.15	9.01	3.14	.34	.19	.77	.29	1.56	(²)
Transportation and material moving	12.34	8.92	3.42	.36	.19	.94	.36	1.58	(²)
Percent of total compensation									
All full-time workers in private industry	100.0	70.0	30.0	6.9	3.0	7.6	4.0	8.3	0.2
Management, professional, and related	100.0	71.3	28.7	8.3	3.0	6.2	4.1	7.0	.2
Management, business, and financial	100.0	71.0	29.0	8.2	4.0	5.8	4.1	6.7	.3
Professional and related	100.0	71.4	28.6	8.4	2.2	6.5	4.1	7.2	.2
Sales and office	100.0	71.6	28.4	6.7	2.3	8.4	3.1	7.8	.1
Sales and related	100.0	75.3	24.7	5.6	2.4	6.3	2.4	8.0	.1
Office and administrative support	100.0	69.6	30.4	7.3	2.2	9.6	3.5	7.7	.2
Service	100.0	72.1	27.9	5.6	1.8	8.5	2.2	9.9	(³)
Natural resources, construction, and maintenance	100.0	68.0	32.0	4.9	3.3	7.9	4.9	10.9	.1
Construction and extraction	100.0	67.8	32.2	3.4	3.1	7.5	5.9	12.1	.1
Installation, maintenance, and repair	100.0	68.1	31.9	6.9	3.5	8.3	3.7	9.4	.2
Production, transportation, and material moving	100.0	65.4	34.6	6.0	4.0	9.5	5.0	9.9	.3
Production	100.0	64.1	35.9	6.4	4.6	9.8	5.2	9.6	.4
Transportation and material moving	100.0	67.4	32.6	5.4	3.1	9.0	4.6	10.3	.1
All part-time workers in private industry	100.0	79.3	20.7	2.9	1.3	3.9	1.4	11.1	(³)
Management, professional, and related	100.0	79.5	20.5	4.2	1.7	3.5	1.8	9.3	(³)
Professional and related	100.0	79.4	20.6	4.2	1.8	3.5	1.7	9.3	(³)
Sales and office	100.0	78.7	21.3	3.1	1.3	4.8	1.6	10.4	(³)
Sales and related	100.0	81.3	18.7	2.2	.9	2.8	1.4	11.5	(³)
Office and administrative support	100.0	76.1	23.9	4.0	1.6	6.9	1.9	9.4	.1
Service	100.0	82.2	17.8	1.5	.9	2.4	.5	12.5	(³)
Production, transportation, and material moving	100.0	74.1	25.9	2.8	1.6	6.3	2.4	12.8	(³)
Transportation and material moving	100.0	72.3	27.7	2.9	1.5	7.6	2.9	12.8	(³)

¹ Includes severance pay and supplemental unemployment benefits.

² Cost per hour worked is \$0.01 or less.

³ Less than .05 percent.

Note: The sum of individual items may not equal totals due to rounding.

Table 12. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by industry group and full-time and part-time status, December 2004

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits ¹
Cost per hour worked									
All full-time workers in private industry	\$27.32	\$19.14	\$8.19	\$1.89	\$0.81	\$2.07	\$1.09	\$2.27	\$0.05
Goods-producing ²	28.58	18.78	9.81	1.75	1.22	2.45	1.58	2.72	.09
Construction	28.06	19.35	8.71	.96	1.16	1.93	1.37	3.28	(³)
Manufacturing	28.59	18.41	10.18	2.11	1.23	2.66	1.60	2.45	.13
Service-providing ⁴	26.90	19.26	7.65	1.94	.67	1.94	.93	2.12	.04
Trade, transportation, and utilities	23.88	16.91	6.98	1.51	.58	1.90	.89	2.07	.03
Information	37.58	26.24	11.34	3.26	1.08	2.96	1.27	2.65	.13
Financial activities	35.26	24.58	10.68	2.56	1.46	2.61	1.59	2.35	.12
Professional and business services	30.72	22.49	8.22	2.29	.76	1.83	.95	2.35	.04
Education and health services	26.89	19.27	7.62	2.14	.45	2.07	.88	2.07	(³)
Leisure and hospitality	13.19	10.01	3.18	.64	.20	.83	.17	1.34	(³)
Other services	24.57	17.49	7.07	1.87	.44	1.80	.83	2.12	.02
All part-time workers in private industry	12.92	10.24	2.68	.37	.17	.50	.19	1.44	(³)
Service-providing ⁴	12.89	10.22	2.67	.38	.17	.51	.19	1.42	(³)
Trade, transportation, and utilities	11.35	8.72	2.63	.33	.13	.61	.25	1.31	(³)
Professional and business services	14.57	11.95	2.62	.34	.25	.33	.10	1.58	(³)
Education and health services	21.45	16.75	4.71	.92	.35	1.04	.32	2.07	(³)
Leisure and hospitality	8.36	6.95	1.41	.09	.07	.11	.04	1.09	(³)
Percent of total compensation									
All full-time workers in private industry	100.0	70.0	30.0	6.9	3.0	7.6	4.0	8.3	0.2
Goods-producing ²	100.0	65.7	34.3	6.1	4.3	8.6	5.5	9.5	.3
Construction	100.0	69.0	31.0	3.4	4.1	6.9	4.9	11.7	(⁵)
Manufacturing	100.0	64.4	35.6	7.4	4.3	9.3	5.6	8.6	.5
Service-providing ⁴	100.0	71.6	28.4	7.2	2.5	7.2	3.4	7.9	.1
Trade, transportation, and utilities	100.0	70.8	29.2	6.3	2.4	8.0	3.7	8.7	.1
Information	100.0	69.8	30.2	8.7	2.9	7.9	3.4	7.0	.3
Financial activities	100.0	69.7	30.3	7.3	4.1	7.4	4.5	6.7	.3
Professional and business services	100.0	73.2	26.8	7.5	2.5	6.0	3.1	7.7	.1
Education and health services	100.0	71.7	28.3	8.0	1.7	7.7	3.3	7.7	(⁵)
Leisure and hospitality	100.0	75.9	24.1	4.9	1.5	6.3	1.3	10.1	(⁵)
Other services	100.0	71.2	28.8	7.6	1.8	7.3	3.4	8.6	.1
All part-time workers in private industry	100.0	79.3	20.7	2.9	1.3	3.9	1.4	11.1	(⁵)
Service-providing ⁴	100.0	79.3	20.7	2.9	1.3	4.0	1.5	11.0	(⁵)
Trade, transportation, and utilities	100.0	76.8	23.2	2.9	1.1	5.4	2.2	11.5	(⁵)
Professional and business services	100.0	82.0	18.0	2.4	1.7	2.3	.7	10.9	(⁵)
Education and health services	100.0	78.1	21.9	4.3	1.6	4.9	1.5	9.7	(⁵)
Leisure and hospitality	100.0	83.1	16.9	1.1	.9	1.4	.5	13.0	(⁵)

¹ Includes severance pay and supplemental unemployment benefits.

² Includes mining, construction, and manufacturing. The agriculture, forestry, farming, and hunting sector is excluded.

³ Cost per hour worked is \$0.01 or less.

⁴ Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of

companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

⁵ Less than .05 percent.

Note: The sum of individual items may not equal totals due to rounding.

Table 13. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major industry group and establishment employment size and bargaining status, December 2004

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits ¹
Cost per hour worked									
All workers, goods-producing industries² ...	\$28.13	\$18.54	\$9.59	\$1.70	\$1.18	\$2.38	\$1.53	\$2.71	\$0.09
1-99 workers	23.96	16.70	7.26	1.05	.96	1.75	.78	2.71	(³)
1-49 workers	23.73	16.69	7.04	.94	.99	1.55	.78	2.77	(³)
50-99 workers	24.55	16.72	7.83	1.33	.89	2.28	.76	2.55	(³)
100 workers or more	32.24	20.35	11.89	2.35	1.40	3.00	2.28	2.70	.16
100-499 workers	26.66	17.39	9.27	1.64	1.15	2.64	1.32	2.48	.04
500 workers or more	39.21	24.05	15.16	3.23	1.71	3.45	3.48	2.98	.31
Union	35.69	21.12	14.57	2.05	1.63	3.88	3.46	3.37	.20
Non-union	26.02	17.82	8.20	1.61	1.06	1.96	1.00	2.52	.05
All workers, service-providing industries⁴ ..	22.87	16.65	6.21	1.49	.53	1.53	.71	1.92	.03
1-99 workers	19.12	14.38	4.74	1.06	.41	1.12	.41	1.72	(³)
1-49 workers	19.00	14.37	4.63	1.03	.41	1.08	.39	1.71	(³)
50-99 workers	19.50	14.40	5.10	1.18	.43	1.28	.46	1.75	(³)
100 workers or more	27.56	19.50	8.06	2.03	.67	2.04	1.10	2.17	.05
100-499 workers	23.47	16.97	6.50	1.56	.51	1.67	.75	1.98	.03
500 workers or more	32.77	22.73	10.04	2.63	.86	2.51	1.55	2.41	.08
Union	30.88	20.34	10.54	2.35	.68	3.22	1.68	2.57	.05
Non-union	22.18	16.34	5.84	1.42	.51	1.39	.63	1.87	.03
Percent of total compensation									
All workers, goods-producing industries² ...	100.0	65.9	34.1	6.1	4.2	8.5	5.4	9.6	0.3
1-99 workers	100.0	69.7	30.3	4.4	4.0	7.3	3.2	11.3	(⁵)
1-49 workers	100.0	70.3	29.7	4.0	4.2	6.5	3.3	11.7	(⁵)
50-99 workers	100.0	68.1	31.9	5.4	3.6	9.3	3.1	10.4	(⁵)
100 workers or more	100.0	63.1	36.9	7.3	4.3	9.3	7.1	8.4	.5
100-499 workers	100.0	65.2	34.8	6.1	4.3	9.9	4.9	9.3	.2
500 workers or more	100.0	61.3	38.7	8.2	4.4	8.8	8.9	7.6	.8
Union	100.0	59.2	40.8	5.7	4.6	10.9	9.7	9.4	.6
Non-union	100.0	68.5	31.5	6.2	4.1	7.5	3.8	9.7	.2
All workers, service-providing industries⁴ ..	100.0	72.8	27.2	6.5	2.3	6.7	3.1	8.4	.1
1-99 workers	100.0	75.2	24.8	5.6	2.2	5.9	2.1	9.0	(⁵)
1-49 workers	100.0	75.6	24.4	5.4	2.2	5.7	2.1	9.0	(⁵)
50-99 workers	100.0	73.8	26.2	6.1	2.2	6.6	2.3	9.0	(⁵)
100 workers or more	100.0	70.8	29.2	7.4	2.4	7.4	4.0	7.9	.2
100-499 workers	100.0	72.3	27.7	6.6	2.2	7.1	3.2	8.4	.1
500 workers or more	100.0	69.4	30.6	8.0	2.6	7.7	4.7	7.4	.2
Union	100.0	65.9	34.1	7.6	2.2	10.4	5.4	8.3	.2
Non-union	100.0	73.7	26.3	6.4	2.3	6.3	2.9	8.4	.1

¹ Includes severance pay and supplemental unemployment benefits.

² Includes mining, construction, and manufacturing. The agriculture, forestry, farming, and hunting sector is excluded.

³ Cost per hour worked is \$0.01 or less.

⁴ Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of

companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

⁵ Less than .05 percent.

Note: The sum of individual items may not equal totals due to rounding.

Table 14. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry health care and social assistance workers, by industry and occupational group, December 2004

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits ¹
Cost per hour worked									
Health care and social assistance	\$23.87	\$17.32	\$6.55	\$1.76	\$0.49	\$1.73	\$0.62	\$1.95	(²)
Management, professional, and related	33.49	24.45	9.05	2.68	.73	2.08	.95	2.59	(²)
Registered nurses	37.86	26.83	11.03	3.19	1.29	2.37	1.21	2.96	(²)
Sales and office	17.83	12.70	5.13	1.20	.27	1.76	.44	1.46	(²)
Service	14.56	10.50	4.05	.85	.28	1.25	.29	1.38	(²)
Hospitals	29.98	20.86	9.11	2.47	.85	2.50	1.00	2.28	.02
Management, professional, and related	37.20	26.32	10.88	3.16	1.13	2.54	1.24	2.78	.02
Registered nurses	40.27	28.14	12.13	3.55	1.49	2.65	1.39	3.04	.02
Service	17.85	11.77	6.08	1.27	.46	2.34	.51	1.50	(²)
Nursing and residential care facilities	17.44	12.64	4.80	1.16	.39	1.29	.27	1.69	(²)
Management, professional, and related	26.55	19.42	7.14	1.98	.59	1.63	.50	2.44	(²)
Service	13.38	9.60	3.78	.78	.32	1.15	.18	1.36	(²)
Percent of total compensation									
Health care and social assistance	100.0	72.6	27.4	7.4	2.0	7.2	2.6	8.2	(³)
Management, professional, and related	100.0	73.0	27.0	8.0	2.2	6.2	2.8	7.7	(³)
Registered nurses	100.0	70.9	29.1	8.4	3.4	6.3	3.2	7.8	(³)
Sales and office	100.0	71.2	28.8	6.7	1.5	9.9	2.4	8.2	(³)
Service	100.0	72.2	27.8	5.9	1.9	8.6	2.0	9.5	(³)
Hospitals	100.0	69.6	30.4	8.2	2.8	8.3	3.3	7.6	.1
Management, professional, and related	100.0	70.8	29.2	8.5	3.0	6.8	3.3	7.5	.1
Registered nurses	100.0	69.9	30.1	8.8	3.7	6.6	3.5	7.5	(³)
Service	100.0	65.9	34.1	7.1	2.6	13.1	2.9	8.4	(³)
Nursing and residential care facilities	100.0	72.5	27.5	6.6	2.2	7.4	1.6	9.7	(³)
Management, professional, and related	100.0	73.1	26.9	7.4	2.2	6.1	1.9	9.2	(³)
Service	100.0	71.8	28.2	5.8	2.4	8.6	1.3	10.2	(³)

¹ Includes severance pay and supplemental unemployment benefits.

² Cost per hour worked is \$0.01 or less.

³ Less than .05 percent.

Note: The sum of individual items may not equal totals due to rounding.

EXPLANATORY NOTE

Employer Costs for Employee Compensation (ECEC) measures the average cost per employee hour worked that employers pay for wages and salaries and benefits.

Wages and salaries are defined as the hourly straight-time wage rate or, for workers not paid on an hourly basis, straight-time earnings divided by the corresponding hours. Straight-time wage and salary rates are total earnings before payroll deductions and include production bonuses, incentive earnings, commission payments, and cost-of-living adjustments. Not included in straight-time earnings are nonproduction bonuses such as lump-sum payments provided in lieu of wage increases, shift differentials, and premium pay for overtime and for work on weekends and holidays; these payments are included in the benefits component.

Benefits include: Paid leave—vacations, holidays, sick leave, and other leave; supplemental pay—overtime and premium pay for work in addition to the regular work schedule (such as weekends and holidays), shift differentials, and nonproduction bonuses (such as referral bonuses and lump-sum payments provided in lieu of wage increases); insurance benefits—life, health, short-term disability, and long-term disability; retirement and savings benefits—defined benefit and defined contribution plans; legally required benefits—Social Security, Medicare, Federal and State unemployment insurance, and workers' compensation; and other benefits—severance pay and supplemental unemployment plans.

The Employer Costs for Employee Compensation includes data for the civilian economy, which includes data from both private industry and State and local government. Excluded from private industry are the self-employed and farm and private household workers. Federal government workers are excluded from the public sector. The private industry series and the State and local government series provide data for the two sectors separately.

The cost levels for this quarter were collected from a probability sample of about 43,000 occupations within approximately 9,700 sample establishments in private industry and about 3,500 occupations within approximately 800 sample establishments in State and local governments. Data are collected for the pay period including the 12th day of the survey months of March, June, September, and December.

Beginning with the March 2004 estimates, the ECEC percent of total compensation estimates are calculated from dollar aggregates and then rounded to the published level of precision. This change in method will provide the most precise estimates of the percent of total compensation; however, estimates of the percentage of total compensation calculated from the published cost estimates may differ slightly from those calculated from the unpublished dollar aggregates.

Sample establishments are classified by industry categories based on the 2002 North American Industry Classification (NAICS) system, as defined by the U.S. Office of Management and Budget. Within a sample establishment, specific job categories are selected and classified into about 800 occupational classifications according to the 2000 Standard Occupational Classification (SOC) system. Individual occupations are combined to represent one of ten intermediate aggregations such as professional and related occupations, or one of five higher-level aggregations such as management, professional, and related occupations. For more detailed information on NAICS and SOC, including background and definitions, see the BLS websites: <http://www.bls.gov/bls/naics.htm> and <http://www.bls.gov/soc/home.htm>.

Additional occupational and industrial series were introduced in March 2004 with the introduction of the NAICS and SOC definitions. Several publications have been prepared to provide more information on the transitions of the ECEC to NAICS and SOC, including a brief overview, a question-and-answer document, and a detailed overview on the differences in series due to the changes in industry and occupational classification

systems. In addition, an article on the transition, “Comparing Current and Former Industry and Occupational ECEC Series” is available on the e-journal, Compensation and Working Conditions Online, posted August 25, 2004, on the website <http://www.bls.gov/opub/cwc/cm20040823ar01p1.htm>. Information on the transition may be obtained by calling (202) 691-6199, sending an e-mail message to ocltinfo@bls.gov, or visiting the BLS website at <http://www.bls.gov/ncs/ect/#notices>.

Current employment weights are used to calculate cost levels. The December 2004 cost levels were calculated using the December 2004 employment counts from the Bureau of Labor Statistics Current Employment Statistics (CES) program, benchmarked to the March 2004 universe of all private nonfarm establishments. For more information on the CES updating of employment estimates, see “BLS Establishment Estimates Revised to Incorporate March 2004 Benchmarks” on the Internet site <http://www.bls.gov/web/cesbmart.htm>.

In most instances, private industry employment counts used in the ECEC were total employment estimates for 3-digit sub-sector industry groups, such as machinery manufacturing (NAICS 333) or gasoline stations (NAICS 447), as defined by the NAICS system. In a few cases, more detailed private industry employment counts were used. These include 4-digit educational establishments--elementary and secondary schools (6111), junior colleges (6112), and colleges and universities (6113)--as well as the 6-digit aircraft manufacturing industry (336411). For State and local governments, a more aggregated level was used reflecting the level of detailed published by the CES program. For both private and government establishments, the employment data were apportioned based on the sampling weights assigned to the Employment Cost Index (ECI) sample. For more information on NAICS coding, see “Recent changes in the national Current Employment Statistics survey” in the June 2003 issue of the Monthly Labor Review.

The ECI, which measures the change in employer costs for employee compensation, is calculated with fixed 1990 employment counts to prevent employment shifts among occupations and industries from influencing the changes. Therefore, year-to-year changes in Employer Costs for Employee Compensation will differ from those in the ECI.

Historical ECEC data, using the industry categories based on the 1987 Standard Industrial Classification System and classifying jobs into occupational classifications according to the Census of Population, are available from several sources. Data and related articles are included in the bulletin, Employer Costs for Employee Compensation, 1986-99 (Bulletin 2508). An annual historical listing from March 1986 through March 2002 is also available on the Internet site <http://www.bls.gov/ncs/ect/home.htm> or upon request. Data on a quarterly basis from June 2002 through December 2003 is also available.

Beginning with the March 2004 quarter, historical data are available based on the 2002 North American Industry Classification System and the 2000 Standard Occupational Classification. The new historical tables are available on the Internet site <http://www.bls.gov/ncs/ect/home.htm> or upon request. Information on how costs are calculated appears in “Measuring Trends in the Structure and Levels of Employer Costs for Employee Compensation,” Compensation and Working Conditions, Summer 1997. An article on changes in employer compensation costs, “Tracking Changes in Benefit Costs,” appears in Compensation and Working Conditions, Spring 1999.

Relative Standard Errors

Because the ECEC is a sample survey, it is subject to sampling errors. Sampling errors are differences that occur between the results computed from a sample of observations and those computed from all observations in the population. The estimates derived from different samples selected using the same sample

design may differ from one another. A measure of the variation among these differing estimates is the standard error. It can be used to measure the precision with which an estimate from a particular sample approximates the expected result of all possible samples. The chances are about 68 out of 100 that an estimate from the survey differs from a complete population figure by less than the standard error. The chances are about 90 out of 100 that this difference would be less than 1.6 times the standard error. All the statements of comparisons appearing in this publication are significant at a 1.6 standard error level or better, unless otherwise indicated. This means that for differences cited, the estimated difference is greater than 1.6 times the standard error of the difference.

The relative standard error (RSE) for all estimates will be available shortly after the release is issued. This information can be obtained directly from the BLS Internet site <http://www.bls.gov/ncs/ect/home.htm>, by e-mail request to ocltinfo@bls.gov, or by telephone (202) 691-6199.

For a more detailed explanation of relative standard errors, see "Measuring Trends in the Structure and Levels of Employer Costs for Employee Compensation," Compensation and Working Conditions, Summer 1997. For a detailed explanation of how to use standard error data to analyze differences in year-to-year changes, see "Analyzing Year-to-Year Changes in Employer Costs for Employee Compensation," Compensation and Working Conditions, Spring 1998. This article supplements an article from the Summer 1997 issue of Compensation and Working Conditions, "Explaining the Differential Growth Rates of the ECI and ECEC," which examined how differences in the construction of these measures contribute to differing trends.

Standard errors relate to differences that occur from sampling errors, but not from nonsampling errors. Nonsampling errors are not measured and include survey nonresponse and data collection and processing errors. Survey nonresponse occurs when sample members are unwilling or unable to participate in the survey. Data collection errors include inaccurate data by respondents and definitional difficulties. Processing errors include errors in recording, coding, and entering data. Although nonsampling errors are not measured, BLS quality assurance programs contain procedures for reducing such errors. These procedures include data collection reinterviews, observed interviews, computer data edits, and systematic review of reports on which data are recorded. Extensive field economist training also is conducted to maintain high data collection standards.

Comparing private and public sector data

Aggregate compensation cost levels in State and local government should not be directly compared with those in private industry. Differences between these sectors stem from factors such as variation in work activities and occupational structures. Manufacturing and sales, for example, make up a large part of private industry work activities, but are rare in State and local government. Professional and administrative support occupations (including teachers) account for two-thirds of the State and local government workforce, compared with one-half of private industry.

A detailed examination of differences in compensation levels and trends between private industry and State and local government may be found in "Cost of Employee Compensation in Public and Private Sectors," Monthly Labor Review, May 1993, and "Compensation Cost Trends in Private Industry and State and Local Governments," Compensation and Working Conditions, Fall 1999.

Obtaining information

Articles, bulletins, and other information may be obtained by calling (202) 691-6199, sending an e-mail message to ocltinfo@bls.gov, or visiting the Internet site <http://www.bls.gov/ncs/ect/home.htm>. Information in this release will be made available to sensory impaired individuals upon request. Voice phone: (202) 691-5200; Federal Relay Service Number: 1-800-877-8339.